

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to Go.Ms.No.255, Revenue(CT-II)Department, dated 29-06-2017 - Section 9(3) of the APGST Act – Notifying the Goods which attract tax on reverse charge basis - Notification – Requested for Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.305

Dated: 05/11/2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.255, Revenue (CT-II) Department, Dated 29.06.2017.
3. G.O.Ms.No.292, Revenue (CT-II) Department, Dated: 06.06.2018.
4. Notification No.10/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 30-09-2021.
5. From the Chief Commissioner of State Tax, A.P., CCST's Ref. Computer No. 1538581 File No.REV03-12039/84/2021-CCT, dated -10-2021.

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 08 -11-2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act no. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the orders issued in Go.Ms.No.255,Revenue(CT-II)Department, dated 29.06.2017, namely:-

AMENDMENT

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (Menthapiperita); b) Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.";
-------	--	---	-------------------------------	--------------------------------

2. This notification shall come into force on the 1st day of October, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRAPRADESH)

Dr. RAJAT BHARGAVA

SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department,2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department

Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER